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NOTIFICATION.

No. LD (b) 3-1502/55/Law. *1st December, 1955.*

The following Act of the Travancore-Cochin Legislature received the assent of the President and is hereby published for general information.

Government Secretariat,
Law Department,
Trivandrum.

By Order of His Highness
the Raj Pramukh,
T. R. BALAKRISHNA IYER,
Secretary to Government.

ACT XXV OF 1955.

THE TRAVANCORE-COCHIN GENERAL SALES-TAX (SECOND AMENDMENT) ACT, 1955.

An Act further to amend the Travancore-Cochin General Sales-tax Act, 1125.

Preamble. Whereas it is expedient further to amend the Travancore-Cochin General Sales-tax Act, 1125 (Act XI of 1125), for the purposes hereinafter appearing;

Be it enacted in the Sixth Year of the Republic of India as follows:—

1. *Short title and commencement.* (1) This Act may be called the Travancore-Cochin General Sales-tax (Second Amendment) Act, 1955.

(2) It shall come into force at once.

2. *Amendment of Section 2, Act XI of 1125.* After clause (f) of Section 2 of the Travancore-Cochin General Sales-tax Act, 1125 (Act XI of 1125), hereinafter referred to as the principal Act, the following clause shall be inserted, namely:—

"(ff) 'motor spirit' means any substance which by itself or in admixture with other substances is ordinarily used directly or indirectly to provide reasonably efficient fuel for automative or stationery internal combustion engines and includes petrol, diesel oil and other internal combustion oils, but does not include kerosene, furnace oil, coal or charcoal;".

3. *Amendment of Section 3, Act XI of 1125.* In Section 3 of the principal Act,—

(i) in clause (b) of sub-section (1), after the words "the tax shall be calculated", the following shall be inserted namely:—

"at the rate of two annas and three pies for every Rupee in the turnover relating to petrol, at the rate of nine pies for every Rupee in the turnover relating to motor spirit other than petrol,";

(ii) in sub-section (2), item (x) and the entries against it shall be omitted.

4. *Amendment of Section 5, Act XI of 1125.* In clause (vii) of Section 5 of the principal Act, between the words "sale of" and "pepper", the words "motor spirit", shall be inserted.

NOTIFICATION.

No. L. D. (b) 2-5034/55/Law. *1st December 1955*

The following draft of certain amendments to the Travancore-Cochin General Sales Tax Rules, 1950 which the Government propose to make in exercise of the powers conferred by Section 24 of the Travancore-Cochin General Sales Tax Act, 1125 (XI of 1125) is hereby published as required by sub-section (4) of Section 24 of the said Act, for general information.

Notice is hereby given that the draft will be further proceeded with after the expiry of two weeks from date of publication of this Notification in the Government Gazette and that any objection or suggestion with respect thereto which may be received from any person before the expiry of the period aforesaid will be considered by Government. The objections and suggestions may be forwarded to the Secretary to Government, Revenue Department.

AMENDMENTS.

In the said Rules—

1. After rule 5A, the following shall be inserted as Rule 5B, namely :—

"5B. The sale of motor spirit shall be liable to tax under Section 3 (1) when sold by a person who in the State is the first dealer in such motor spirit, who is not exempt from taxation under Section 3 (3) :

Provided that the burden of proving that a transaction is not liable to taxation under this rule shall be on the dealer."

2. In rule 21 (1), after clause (d), the following shall be inserted as clause (dd), namely :—

"(dd) deals in motor spirits"

3. In clause (a) to sub-rule (5) of rule 22 in the Schedule of licence fees, after item 9, the following shall be added as item 10, namely :—

"10. for dealing in motor spirit 5 25 50"

4. In column 1 (a) of Form VIII, before the words "food grains", the following shall be inserted, namely :—

"Motor Spirit"

5. In Form X, before the words "food grains" occurring in two places the following shall be inserted, namely :—

"Motor Spirit"

By Order of His Highness
the Raj Pramukh,
T. R. BALAKRISHNA IYER,
Secretary to Government.

Government Secretariat,
Law Department,
Trivandrum.

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